

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**  
**FOR**  
**FOCAL POINT MANUFACTURING COMPANY**  
**LIMITED**

**FOCAL POINT MANUFACTURING COMPANY  
LIMITED (REGISTERED NUMBER: SC137700)**

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FOR THE YEAR ENDED 31 DECEMBER 2014**

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**FOCAL POINT MANUFACTURING COMPANY  
LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2014**

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**DIRECTOR:** M J Heaney

**REGISTERED OFFICE:** 436 Hillington Road  
Hillington Industrial Estate  
Glasgow  
G52 4RH

**REGISTERED NUMBER:** SC137700 (Scotland)

**ACCOUNTANTS:** Bannerman Johnstone MacLay  
Chartered Accountants  
213 St Vincent Street  
Glasgow  
G2 5QY

**BANKERS:** Clydesdale Bank Plc  
30 St Vincent Place  
Glasgow  
G1 2HL

**SOLICITORS:** MacRoberts Solicitors  
152 Bath Street  
Glasgow  
G2 4TB

**FOCAL POINT MANUFACTURING COMPANY  
LIMITED (REGISTERED NUMBER: SC137700)**

**ABBREVIATED BALANCE SHEET  
31 DECEMBER 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		19,294		25,318
<b>CURRENT ASSETS</b>					
Stocks		114,276		90,614	
Debtors		21,126		39,205	
Cash at bank		<u>116,997</u>		<u>84,874</u>	
		252,399		214,693	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>233,181</u>		<u>206,632</u>	
<b>NET CURRENT ASSETS</b>			<u>19,218</u>		<u>8,061</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			38,512		33,379
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>3,810</u>		<u>7,733</u>
<b>NET ASSETS</b>			<u><u>34,702</u></u>		<u><u>25,646</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			<u>34,700</u>		<u>25,644</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>34,702</u></u>		<u><u>25,646</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**FOCAL POINT MANUFACTURING COMPANY  
LIMITED (REGISTERED NUMBER: SC137700)**

**ABBREVIATED BALANCE SHEET - continued  
31 DECEMBER 2014**

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The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 29 September 2015 and were signed by:

M J Heaney - Director

**FOCAL POINT MANUFACTURING COMPANY  
LIMITED (REGISTERED NUMBER: SC137700)**

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc                      - 33% on cost, 25% on cost and 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2014	44,229
Additions	<u>1,599</u>
At 31 December 2014	<u>45,828</u>
<b>DEPRECIATION</b>	
At 1 January 2014	18,911
Charge for year	<u>7,623</u>
At 31 December 2014	<u>26,534</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u>19,294</u>
At 31 December 2013	<u>25,318</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	2014 £	2013 £
2	Ordinary		<u>2</u>	<u>2</u>

**4. ULTIMATE PARENT COMPANY**

Alpha Fireplaces & Design Ltd is regarded by the director as being the company's ultimate parent company.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.